

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2024 - SB 1771

March 25, 2011

SUMMARY OF BILL: Authorizes a county or municipality to take up to four special censuses during the interim between the regular decennial federal censuses regarding the distribution of municipal street aid funds, the distribution of state privilege tax on beer, and the distribution of state sales tax revenue.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- Current statutes authorize up to two to three special censuses per decade on the distribution of these funds or revenues.
- The cost associated with taking a special census will continue to be borne by the local government taking the census.
- According to the Department of Economic and Community Development, any increase in state expenditures for certifying a special census is estimated to be not significant.
- Estimate assumes no local government will conduct more than three special censuses.
- A fourth special census conducted by a local government could evidence a change in population resulting in a shift in the distribution of state-shared revenue. However, state expenditures will not be impacted because the total amount of state-shared revenue will remain unchanged.

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CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, appearing to read "James W. White". The signature is fluid and cursive, with the first name "James" written in a smaller, more compact script than the last name "White".

James W. White, Executive Director

/jdb